



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTESHONORABLE CLAUDE PARRISH, COMMITTEE CHAIR
450 N STREET, SACRAMENTO

APRIL 12, 2005, 9:30 A.M.

DISCUSSION ITEM**Agenda Item No: 1****Title:**Application of Proposition 13's Annual Inflation Adjustment to Properties
Reconstructed Following a Disaster**Committee Discussion:**

The committee heard discussion about whether the base year values of properties damaged or destroyed by disaster, and consequently reassessed under the disaster relief provisions of Revenue and Taxation Code section 170, should be subject to the annual inflation adjustment during the interim period between the damage and the eventual reconstruction.

San Bernardino County Assessor Don Williamson argued that the inflation adjustment should not be applied during the interim period to the base year value of the nonexistent improvements. Representatives of the California Assessors' Association countered that the law under Proposition 13 and implementing statutes makes clear that the inflation adjustment must be applied to the base year value of the nonexistent improvements during the interim period.

Conclusion:

The committee chair directed staff to initiate the interested parties process to allow for a more thorough discussion of the issue, and bring the issue back to the Property Tax Committee in the future.

Approved: /s/ Claude Parrish
Claude Parrish, Committee Chair

/s/ Ramon J. Hirsig
Ramon J. Hirsig, Executive Director

BOARD APPROVED

At the 4-12-2005 Board Meeting

/s/ Deborah Pellegrini
Deborah Pellegrini, Chief
Board Proceedings Division